

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼

HUMAN RESOURCES ENTERPRISE

TECHNICAL TAX SPECIALIST 2

DEFINITION

Under general supervision, researches, develops and writes Department of Revenue tax policy and rules; responds to both external and internal requests for explanations and interpretations of the department's tax laws, policies and rules; performs related work as required.

The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

WORK EXAMPLES

Researches Iowa laws, court decisions, tax laws of other states and sections of the Internal Revenue Code to develop and establish policies for the administration of state tax laws.

Conveys Revenue policy to taxpayers, federal authorities and Revenue employees to clarify policies or explain a new policy by attending meetings, conferences, through tax bulletins or by telephone.

Conducts in-depth analysis on complex or somewhat controversial legislation to determine the impact on individual taxpayers, state revenue and the Department of Revenue by working with other agency divisions and determining if there will be a conflict with any other federal or state laws (such as Privacy Act, Administrative Procedures Act, bankruptcy laws, etc.).

Researches through internal and external studies the need for and prepares, or assists in the preparation of, recommendations for new or revised legislation or departmental policy which may have been requested by the Legislature, Executive Branch or other agency divisions. Also conducts research and responds to taxpayer requests on issues in litigation, audit protests and audit issues.

Develops and maintains rules to reflect tax policy changes in order to update the Revenue staff and general public on current tax policy by rewriting rules and policy and disseminating to the staff and public.

Provides technical tax policy data on complex or controversial issues which will have an impact on state revenues, (e.g., an increase in sales tax) to the Research and Management Services Division in order to develop a revenue forecasting model and assessment of revenue needs by reviewing new legislation, proposed legislation or policy changes.

Assists in developing the presentation or makes the presentation of tax policy or legislation recommendations to the Executive and Legislative Branches in order to explain the need for revised or newly developed tax policy or legislation and the affect it will have on state revenues.

COMPETENCIES REQUIRED

Knowledge of accounting principles, theories, practices, terminology and techniques.

Knowledge of tax laws, rules and regulations relevant to taxes collected and administered by the Department of Revenue.

Knowledge of appeal rights, legal procedures and remedies as set forth in pertinent laws and administrative rules of the agency.

Knowledge of administrative, common and probate law.

Knowledge of general business practices and procedures.

Knowledge of the general sources of statistical data and data collection methods relevant to tax administration.

Knowledge of specific laws, court decisions and established precedents applicable to Department of Revenue and Finance programs.

Ability to analyze facts and make sound decisions based on evidence presented and applicable laws, rules and precedents.

Ability to provide technical and legal advice and recommendations to agency staff on fairly complex or somewhat controversial issues.

Ability to effectively communicate complex tax policy, rules and legislation, both orally and in writing.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Makes an effort to follow policy and cooperate with supervisors.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from an accredited four-year college or university with twelve semester hours in accounting and five years of professional accounting or auditing experience;

OR

an equivalent combination of education and experience substituting one year of the above mentioned experience for each year of the required education with a maximum substitution of four years;

OR

a Masters degree in Accounting will substitute for two years of the required work experience;

OR

graduation from an accredited law school and two years of professional experience in the practice of law, accounting or auditing experience;

OR

a Certified Public Accountant certificate will substitute for one year of the required work experience;

OR

employees with current continuous experience in the state executive branch that includes experience equal to eighteen months of full-time work as a Technical Tax Specialist 1;

OR

employees with current continuous experience in the state executive branch that includes experience equal to twenty-four months of full-time work as a Revenue Auditor 3;

OR

employees with current continuous experience in the state executive branch that includes experience equal to twelve months of full-time work as a Compliance Officer 2 with the Department of Revenue.